United Nations E/2005/9/Add.11

Economic and Social Council

Distr.: General
6 July 2005

Original: English

Substantive session of 2005
New York, 29 June-27 July 2005
Agenda item 1
Adoption of the agenda and other organizational matters

Appointment of members of the Committee of Experts on International Cooperation in Tax Matters

Note by the Secretary-General

1. In accordance with Economic and Social Council resolution 2004/69 of 11 November 2004, the Ad Hoc Group of Experts on International Cooperation in Tax Matters was renamed the Committee of Experts on International Cooperation in Tax Matters.

2. Under the terms of the aforementioned resolution, the Committee is to comprise 25 members nominated by Governments and acting in their personal capacity, to be drawn from the fields of tax policy and tax administration and to be selected to reflect an adequate equitable geographical distribution, representing different tax systems. The members are to be appointed by the Secretary-General, after notification has been given to the Economic and Social Council. The term of office shall be four years.

3. In a letter dated 30 November 2004, the Under-Secretary-General for Economic and Social Affairs invited Member States to nominate qualified candidates for membership in the Committee. As of 31 March 2005, a total of 54 nominations had been received.

4. On the basis of the nominations presented by Member States, the Secretary-General has decided to appoint the following persons to the Committee of Experts on International Cooperation in Tax Matters, for a four-year term commencing on 1 July 2005. Biographical information on the members is contained in the annex to the present note.

Mr. Moftah Jassim **Al-Moftah** (Qatar)

Mr. Bernell L. **Arrindell** (Barbados)

Mr. Noureddine **Bensouda** (Morocco)

Ms. Rowena G. **Bethel** (Bahamas)

05-41035 (E) 180705

Ms. Patricia A. **Brown** (United States of America)

Mr. José Antonio Bustos **Buiza** (Spain)

Ms. Nahil L. Hirsh **Carrillo** (Peru)

Mr. Danies Kawama **Chisenda** (Zambia)

Mr. Paolo **Ciocca** (Italy)

Mr. Andrew **Dawson** (United Kingdom of Great Britain and Northern Ireland)

Mr. Talmon de Paula **Freitas** (Brazil)

Mr. Harry Msamire **Kitillya** (United Republic of Tanzania)

Mr. Frank **Mullen** (Ireland)

Mr. Kyung Geun **Lee** (Republic of Korea)

Ms. Habiba **Louati** (Tunisia)

Mr. Ronald Peter van **der Merwe** (South Africa)

Mr. Dmitry Vladimirovich **Nikolaev** (Russian Federation)

Mr. Pascal **Saint-Amans** (France)

Mr. Serafin U. **Salvador, Jr.** (Philippines)

Mr. Erwin **Silitonga** (Indonesia)

Mr. Stig B. **Sollund** (Norway)

Mr. Yoshiki **Takeuchi** (Japan)

Mr. Robert **Waldburger** (Switzerland)

Mr. Armando Lara **Yaffar** (Mexico)

Mr. Zhiyong **Zhang** (China)

Annex

Biographical information on the members of the Committee of Experts on International Cooperation in Tax Matters

Mr. Moftah Jassim Al-Moftah (Qatar). Director, Income Tax Department, Ministry of Finance. Previous positions include: head of the committee reviewing tax law; Assistant to the Director, Income Tax Department; and head of Income Tax Section, Financial Affairs Department. Also served as member and head of Economic and Taxation Agreement Committee, member and head of Tax Exemption Committee, and member of Tax Appeal Committee. Received Bachelor of Science in Economics and Management degree, Oakland University, Michigan.

Mr. Bernell L. Arrindell (Barbados). International Tax Partner, Ernst and Young. Previous positions include: consultant to the Government of Barbados; and Higher Executive Officer, United Kingdom Inland Revenue (International Division). Has also served in a number of government and private sector committees including Caribbean Community (CARICOM) Working Group on Fiscal Policy and Barbados Direct Tax Review Committee. Received degree from London Guildhall University, England.

Mr. Noureddine Bensouda (Morocco). Director-General of Taxation, Ministry of Finance and Privatization. Previous positions include: Assistant Director of Taxation, Ministry of Finance; and Chief of Cabinet, Prime Minister's Office. Has participated in the United Nations Ad Hoc Group of Experts on International Cooperation in Tax Matters. Received Doctorat en droit public, Université de Paris I, Panthéon Sorbonne, and Diplôme d'études supérieures en droit public, Faculté des sciences juridiques économique et sociales de Rabat.

Ms. Rowena G. Bethel (Bahamas). Legal adviser, Ministry of Finance. Previous positions include: counsel and attorney-at-law; and chief legal adviser and corporate counsel to a public corporation. Has served in the field of public sector reform, restructuring and regulation of the financial services sector, development and implementation of national anti-money laundering controls. Received Bachelor of Laws degree from University of Leicester, England.

Ms. Patricia A. Brown (United States of America). Deputy International Tax Counsel, Office of International Tax Counsel, Department of the Treasury. Previous positions include: associate, International Tax Counsel, Office of International Tax Counsel; Attorney-advisor, Office of International Tax Counsel; and associate, Cleary, Gottlieb, Steen and Hamilton. Has taught federal income taxation at University of Miami School of Law as Visiting Professor. Has participated in the United Nations Ad Hoc Group of Experts on International Cooperation in Tax Matters and the Working Party of the Organization for Economic Cooperation and Development (OECD) Committee on Fiscal Affairs. Received Doctorate in Jurisprudence from University of California, Berkeley, and Bachelor of Science in Foreign Service degree from Georgetown University, Walsh School of Foreign Service.

Mr. José Antonio Bustos Buiza (Spain). Director, Division of International Fiscal Affairs, Department of Taxation, Ministry of Finance. Previous positions include: Deputy Director, Division of International Fiscal Relations and Taxation for Non-residents, Department of Taxation, Ministry of Finance. Has participated in the

United Nations Ad Hoc Group of Experts on International Cooperation in Tax Matters and the Working Party of the OECD Committee on Fiscal Affairs. Received Master del Instituto de Empresa de Madrid (Programa Global de Gestión de Directivos) and Licenciado en Derecho from Universidad Complutense de Madrid. Has published books and articles on international taxation, transfer pricing and the tax code.

Ms. Nahil L. Hirsh Carrillo (Peru). Inspector General, National Tax Administration. Previous positions include: Inspector General, Joint National Custom; Inspector, National Tax Compliance; Fiduciary Manager, Development Finance Corporation (COPFIDE); and adviser, Office of the Vice-Minister of the Economy. Received Post-Grado in Política Fiscal from Fundación Getúlio Vargas and Título Professional de Economista from Universidad Particular Ricardo Palma.

Mr. Danies Kawama Chisenda (Zambia). Chief Budget Analyst and Head of Tax Policy/Revenue Unit, Ministry of Finance and National Planning. Previous positions include: principal economist (tax policy), Ministry of Finance and National Planning; and senior revenue analyst, Ministry of Finance and National Planning. Received Master of Science in Development Economics and Bachelor of Science in Economics degrees.

Mr. Paolo Ciocca (Italy). Head, Tax Policy Department, Ministry of Economy and Finances. Previous positions include: Director, International Tax Relations, Tax Policy Department; Director, Tax Department, Italian Banking Association; and Economic Adviser to the Minister of Finance for international tax policy and financial tax issues. Received PhD in business Law and degree in business administration from Libèra Università Internazionàle degli Studi Sociali.

Mr. Andrew Dawson (United Kingdom of Great Britain and Northern Ireland). Head of Tax Treaty Negotiations, Inland Revenue. Previous positions include: First Secretary, British Embassy in the United States of America; head, Direct Tax Branch, Tax Policy Team, Her Majesty's Treasury; and policy Adviser, Inland Revenue. Has participated in the United Nations Ad Hoc Group of Experts on International Cooperation in Tax Matters. Received Postgraduate Certification in Education and Bachelor of Arts in Economy degree, University of Manchester.

Mr. Talmon de Paula Freitas (Brazil). Fiscal inspector in charge of the negotiation of agreements to avoid double taxation, Ministry of Finance/Secretariat of Federal Income Tax. Previous positions include: adviser responsible for the negotiation of trade agreements, Ministry of Finance/Secretariat of Federal Income Tax; and adviser, Companhia Vale do Rio Doce. Received Postgraduate degree in international relations from Fletcher School of Law and Diplomacy, degree in public administration (Bachelor of Arts) from Fundación Getúlio Vargas, and degree in law (Bachelor of Arts) from Universidade Federal do Rio de Janeiro.

Mr. Harry Msamire Kitillya (United Republic of Tanzania). Commissioner General, Tanzanian Revenue Authority. Previous positions include: Deputy Commissioner General, Commissioner for Income Tax, Tanzanian Revenue Authority; Director of Development and Finance, National Chemical Industries; and head, Department of Accountancy and Lecturer, Faculty of Commerce and Management at University of Dar es Salaam. Has published papers on accounting and taxation issues. Received Master of Accountancy degree from Bowling Green

State University, United States, and Bachelor of Arts (Accounting) degree from University of Dar es Salaam.

Mr. Frank Mullen (Ireland). Assistant Secretary, Head of the Direct Taxes, Interpretation and International Division, Office of the Revenue Commissioners. Previous positions include: Senior Inspector and Higher Grade Inspector, Legislation and Policy Division. Has been head of Irish delegation and Deputy Chairman of the Fiscal Affairs Committee, OECD. Received a Master of Science degree (public sector management) from Trinity College, Dublin.

Mr. Kyung Geun Lee (Republic of Korea). Director, International Tax Division, Korean Ministry of Finance and Economy. Previous positions include: Director, Income Tax Division; Director, Korean National Tax Tribunal; Vice-Director, Individual Income Tax Division; and Principal Administrator of the Financial Transaction Unit, Tax Treaty, Transfer Pricing and Financial Transaction Division, Centre for Tax Policy and Administration, OECD. Received Docteur Sciences économiques degree from Fondation nationale des sciences politique (France), Master of Business Administration degree from Hass School of Business, University of California at Berkeley, and Bachelor of Arts degree in business administration from Seoul National University.

Ms. Habiba Louati (Tunisia). Director, Department of Tax Legislation, Ministry of Finance. Previous positions include: Deputy Director, Department of Tax Legislation; and head, Division of Direct Tax, Ministry of Finance. Received Diplôme d'inspecteur des services financiers from l'École nationale d'administration. Extensive experience in negotiation of bilateral tax treaties.

Mr. Ronald Peter van der Merwe (South Africa). Manager, International Treaties Division, South African Revenue Service. Previous positions include: Law Interpretation Division and Audit of all areas of income tax. Was also Co-Chair of the OECD Technical Advisory Group on the Taxation of Business Profits; Chair of the Working Group of the Committee dealing with international tax treaties and direct taxes of the Southern African Development Community (SADC); and observer at the meeting of the United Nations Ad Hoc Group of Experts on International Cooperation in Tax Matters. Received a National Diploma in State Accounts and Finance.

Mr. Dmitry Vladimirovich Nikolaev (Russian Federation). Head, Division of International Taxation, Department of Tax and Custom Duties Policy, Ministry of Finance. Previous positions include: head, Division of International Tax Relations, Department of Tax Policy; Senior expert, External Relations Department of the Chamber of Commerce and Industry of the Russian Federation; and Third Secretary, Embassy of the Russian Federation in the United States. Received diplomas in economics and English language from the Peoples' Friendship University (Patrice Lumumba).

Mr. Pascal Saint-Amans (France). Head of International Taxation, Division of Tax Legislation, Ministry of Economy, Finance and Industry. Previous positions include: Finance Director of the Commission of Electric Regulation; and head in charge of harmonization of direct taxation. Has participated in the United Nations Ad Hoc Group of Experts on International Cooperation in Tax Matters. Received degree from l'École nationale de l'administration, l'Institut d'Études Politiques, Paris, and Licence d'histoire.

Mr. Serafin U. Salvador, Jr. (Philippines). Lawyer, managing partner, Salvador Guevara and Associates. Previous positions include: Senior adviser at Sycip Gorres Velayo and Company; tax partner and head of Tax Division at Sycip Gorres Velayo and Company; Professor of Taxation, University of the Philippines College of Law; and Professor of Taxation, Ateneo de Manila College of Law. Has lectured and written articles on taxation. Received Master's degree in Business Administration from Ateneo de Manila University and Bachelor of Laws degree from University of the Philippines.

Mr. Elwin Silitonga (Indonesia). Deputy Director-General for Tax Payers Services. Previous position include: Regional Director, Regional Directorate; Director for Information Technology, Directorate of Tax Information; Executive Secretary, National Tax Court; and head of district, District Tax Office, Jakarta. Received degree in development economics from Boston University and in taxation from Institute of Financial Science.

Mr. Stig B. Sollund (Norway). Director-General, Deputy Head of Tax Law Department, Ministry of Finance. Previous positions include: partner, Bugge, Arentz-Hansen law firm; Director-General, and Head of Business and Energy Tax Section, Tax Law Department, Ministry of Finance. Has participated in the Working Party of the OECD Committee on Fiscal Affairs. Has served as Chairman, International Fiscal Association at Norwegian Branch, and instructor at OECD training courses on natural resources taxation and transfer pricing. Received law degree (*canditatus iuris*) from University of Oslo. Has written articles in the field of transfer pricing and other fields in taxation.

Mr. Yoshiki Takeuchi (Japan). Director, International Tax Policy Division, Tax Bureau, Ministry of Finance. Previous positions include: Director, Office of Policy Coordination, Ministry of Finance; Director, Bureau of Budget, Ministry of Finance; Personal Secretary to the Finance Minister; Director for Policy Planning and Research Division; and Director, Headquarters for the Administrative Reform of the Central Government. Received Master of Philosophy degree in Economics from Oxford University and Bachelor of Law degree from University of Tokyo.

Mr. Robert Waldburger (Switzerland). Deputy Director, Swiss Federal Tax Administration; head, Division for International Fiscal Law and Double Taxation Matters. Previous positions include: regional office head and partner, Arthur Andersen; expert on international law, Revisuisse Group; member Department for International Fiscal Law and Double Taxation Agreements, Swiss Federal Tax Administration; and Guest Professor of International Taxation at Vienna (Master of Laws (LLM) Tax Programme). Received degree in economics and law, University of St. Gallen. Has published books and articles on tax law and double taxation treaties.

Mr. Armando Lara Yaffar (Mexico). Deputy Director, Division of International Treaties, Department of Revenue, Ministry of Finance. Previous positions include: Director, Division of Treaty Negotiation and Special Projects, Department of Revenue; and Director, Division of International Legal Procedure, Department of Revenue. Has participated in the United Nations Ad Hoc Group of Experts on International Cooperation in Tax Matters and the OECD Working Party of Committee on Fiscal Affairs. Received Licenciatura from Escuela Libre de Derecho; Diplomado en Derecho from Universidad Panamericana; Diplomado en Finanzas from Universidad Iberoamericana.

Mr. Zhiyong Zhang (China). Director-General, International Taxation Department, State Administration of Taxation. Previous positions include: Deputy Director-General, Foreign Investment Taxation Department; Chief, Income Tax Division, Foreign Investment Taxation Department; and Chief, Tax Policy and Tax Administration Divisions, Offshore Oil Tax Administration. Has participated in the United Nations Ad Hoc Group of Experts on International Cooperation in Tax Matters. Was also a visiting scholar at the School of Law of Columbia University. Received Bachelor of Arts degree in English from Beijing Foreign Studies University.